

SIKKIM



GOVERNMENT

GAZETTE

**EXTRAORDINARY
PUBLISHED BY AUTHORITY**

Gangtok

Friday 13th December, 2019

No. 580

**GOVERNMENT OF SIKKIM
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT
COMMERCIAL TAXES DIVISION
GANGTOK**

No. 17 /2019 – State Tax (Rate)

Date: 30th September, 2019

NOTIFICATION

G.S.R. (E).-In exercise of the powers conferred by sub-section (1) of section 11 of the Sikkim Goods and Services Tax Act, 2017 (12 of 2017), the State Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of Sikkim in the Finance Department, No.26/2018- State Tax (Rate), dated the 31st December, 2018, namely:-

In the said notification, -

- (i) for the word "gold", wherever it occurs, the words, "gold, silver or platinum", shall be substituted;
- (ii) in the opening paragraph, for the word and figures, "heading 7108", the word and figures, "Chapter 71", shall be substituted;
- (iii) in the Explanation, for clause (d), the following clause shall be substituted, namely: —
"(d) "Chapter" means heading as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).".

2. This notification shall come into force on the 1st day of October, 2019.

**Jigme Dorjee Bhutia
Secretary
Commercial Taxes Division
Finance Department**